



### **H.R. 1129, Mobile Workforce State Income Tax Simplification Act of 2013**

- No state except the state of residence and the state where a person is present and working for more than 30 days may impose an income tax on that person's wages or other remuneration
- Wages and other remuneration earned in any calendar year shall not be subject to withholding and reporting requirements unless the employee is subject to income tax under subsection (a)(see above). Withholding and reporting requirements to commence on the date employment duties began in the state
- Employer may rely on employee's determination of time spent in states where employee will perform duties absent:
  - employer's actual knowledge of fraud
  - collusion between employer and employee
- Records maintained by employer shall not preclude reliance on an employee's determination
- If employer maintains a time and attendance system, that system shall be used instead of the employee's determination
- "Employee" does not include professional athletes, entertainers or certain public figures